DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

SEP 20 2004

Kung Shin Plastics Company Limited
C/O Dr. Jen Ke-Min
Official Correspondent
ROC Chinese-European Industrial Research Society
No. 58 Fu-Chiun Street
Hsin-Chu City
China (Taiwan) 300

Re: K032878
Trade/Device Name: Kung Shin, HMEF SK203
Regulation Number: 868.5260
Regulation Name: Breathing Circuit Bacterial Filter
Regulatory Class: II
Product Code: CAH
Dated: August 15, 2004
Received: August 26, 2004

Dear Dr. Min:

We have reviewed your Section 510(k) premarket notification of intent to market the device referenced above and have determined the device is substantially equivalent (for the indications for use stated in the enclosure) to legally marketed predicate devices marketed in interstate commerce prior to May 28, 1976, the enactment date of the Medical Device Amendments, or to devices that have been reclassified in accordance with the provisions of the Federal Food, Drug, and Cosmetic Act (Act) that do not require approval of a premarket approval application (PMA). You may, therefore, market the device, subject to the general controls provisions of the Act. The general controls provisions of the Act include requirements for annual registration, listing of devices, good manufacturing practice, labeling, and prohibitions against misbranding and adulteration.

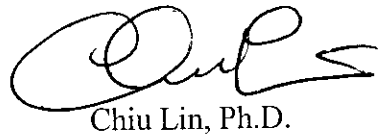
If your device is classified (see above) into either class II (Special Controls) or class III (PMA), it may be subject to such additional controls. Existing major regulations affecting your device can be found in the Code of Federal Regulations, Title 21, Parts 800 to 898. In addition, FDA may publish further announcements concerning your device in the Federal Register.

Please be advised that FDA's issuance of a substantial equivalence determination does not mean that FDA has made a determination that your device complies with other requirements of the Act or any Federal statutes and regulations administered by other Federal agencies. You must comply with all the Act's requirements, including, but not limited to: registration and listing (21 CFR Part 807); labeling (21 CFR Part 801); good manufacturing practice requirements as set forth in the quality systems (QS) regulation (21 CFR Part 820); and if applicable, the electronic product radiation control provisions (Sections 531-542 of the Act); 21 CFR 1000-1050.

This letter will allow you to begin marketing your device as described in your Section 510(k) premarket notification. The FDA finding of substantial equivalence of your device to a legally marketed predicate device results in a classification for your device and thus, permits your device to proceed to the market.

If you desire specific advice for your device on our labeling regulation (21 CFR Part 801), please contact the Office of Compliance at (301) 594-4646. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21CFR Part 807.97). You may obtain other general information on your responsibilities under the Act from the Division of Small Manufacturers, International and Consumer Assistance at its toll-free number (800) 638-2041 or (301) 443-6597 or at its Internet address http://www.fda.gov/cdrh/dsma/dsmamain.html

Sincerely yours,



Chiu Lin, Ph.D.
Director
Division of Anesthesiology, General Hospital,
Infection Control and Dental Devices
Office of Device Evaluation
Center for Devices and
Radiological Health

Enclosure

4. INDICATIONS FOR USE STATEMENT

Applicant : KUNG SHIN PLASTICS CO., LTD.

510(k) Number : K032878

Device Name : KUNG SHIN, HMEF SK203

Indications for Use :

The HMEF SK203 is a disposable single-use device indicated for adult patients who require humidification during the delivery of ventilator gases and provide filtration for reducing possible cross contamination between patient and equipment. The HMEF SK203 is for use in hospital, ICU, anesthesia, respiratory therapy, during transport and with resuscitators. The device can be used on adult patients. The device is indicated for use by qualified medical personnel only.

(Division Sign-Off)
Division of Anesthesiology, General Hospital,
Infection Control, Dental Devices

510(k) Number: K032878

Prescription Use √ AND/OR Over-The-Counter Use ____

(Part 21 CFR 801 Subpart D) (21 CFR 807 Subpart C)

(PLEASE DO NOT WRITE BELOW THIS LINE-CONTINUE ON ANOTHER PAGE IF NEEDED)

Concurrence of CDRH, Office of Device Evaluation (ODE)